

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF OHIO**

| | | |
|----------------------------------|---|--------------------------------|
| UNITED STATES OF AMERICA, |) | CASE NO. 5:07CR652 |
| |) | |
| PLAINTIFF |) | JUDGE PETER C. ECONOMUS |
| |) | |
| V. |) | |
| |) | |
| THOMAS E. LIMUEL, |) | MEMORANDUM OPINION |
| |) | AND ORDER |
| DEFENDANT. |) | |
| |) | |

This matter is before the Court upon Magistrate Judge Limbert's Report and Recommendation that the Court ACCEPT Defendant Thomas Limuel's ("Defendant") plea of guilty and enter a finding of guilty against Defendant. (Dkt. # 16).

On December 19, 2007, Defendant was indicted by a United States Grand Jury. (Dkt. #1). On May 23, 2008, this Court issued an order assigning this case to Magistrate Judge George J. Limbert for the purpose of receiving Defendant's guilty plea. (Dkt. # 13).

On May 23, 2008, a hearing was held in which Defendant entered a plea of guilty to Counts 1 through 12 of the indictment, each charging one count of assisting the preparation and presentation of false tax returns, in violation of 26 U.S.C. § 7206(2). Magistrate Judge Limbert received Defendant's guilty plea and issued a Report and Recommendation ("R&R") recommending that this Court accept the plea

and enter a finding of guilty. (Dkt. # 16).

Neither party objected to the Magistrate Judge's R&R in the ten days after it was issued.

On *de novo* review of the record, the Magistrate Judge's R&R is adopted. The Defendant was found to be competent to enter a plea. The Defendant understood his constitutional rights. He is aware of the consequences of entering a plea. There is an adequate factual basis for the plea. The Court finds that the plea was entered knowingly, intelligently, and voluntarily. The Defendant's plea of guilty is approved.

Therefore, the Defendant is adjudged guilty of Counts 1 through 12 in violation of 26 U.S.C. § 7206(2). The sentencing will be held on August 27, 2008, at 1:30 p.m.

IT IS SO ORDERED.

/s/ Peter C. Economus - June 11, 2008
PETER C. ECONOMUS
UNITED STATES DISTRICT JUDGE